

# **Grant Task 34 – Submit Schedule of Expenditures of Federal Awards (SEFA) and Supplementary Information Schedule (SIS) September 19, 2019**

FY 2019 Contact:

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# SEFA

- Why do we prepare the SEFA?
  - Compliance.
    - ◆ Required supplementary information by 2 CFR 200.510(b).
    - ◆ Also required by F&A Policy 20.
  - Single Audit.
    - ◆ The Auditors use it in conducting the Single Audit.

# **Schedule of Expenditure of Federal Awards (SEFA)**

- Contains any federal award received directly from the federal government or through a third-party (non-TN state agency).
- Both Cash and/or non-financial assistance is included.
- **Required to be submitted by any state agency receiving federal assistance.**
  - If no Federal Assistance send me an email verifying that you do not receive federal assistance and submit the SDM upload with no data.

# FY 18 SEFA

State of Tennessee Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2018					
CFDA	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
<b>Unclassified Programs</b>					
<b>Peace Corps</b>					
8 U01	Peace Corps PC-15-8-053		PC-15-8-053	\$ 20,995.91	\$ -
	Subtotal Peace Corps			\$ 20,995.91	\$ -
<b>Department of Agriculture</b>					
10.001	Agricultural Research, Basic and Applied Research			\$ 2,112,469.74	\$ -
10.025	Plant and Animal Disease, Pest Control, and Animal Care			\$ 1,098,817.81	
		Association of Research Directors	15-5000-1890-CA	157.92	
				1,098,975.73	
10.028	Wildlife Services			(102.52)	-
10.069	Conservation Reserve Program			17,927.50	-
10.156	Federal-State Marketing Improvement Program			4,809.18	-
10.168	Farmers' Market and Local Food Promotion Program			27,318.71	-
10.170	Specialty Crop Block Grant Program - Farm Bill			385,049.50	244,245.20
10.200	Grants for Agricultural Research, Special Research Grants	University of Florida	1600472757	(2,006.94)	-
10.202	Cooperative Forestry Research			760,827.47	-
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act			6,992,115.02	-
10.215	Sustainable Agriculture Research and Education	University of Georgia	2014-38640-22155	\$ 16,151.86	
		University of Georgia	RD309-129/S001037	19,990.58	
		University of Georgia	RD309-134/S001153	5,215.81	
		University of Georgia	RD309-134/S001154	21,169.75	
		University of Georgia	RD309-137/S001471	18,829.09	
		Virginia Polytechnic Institute and State University	2015-38640-23780	3,750.00	
				85,107.09	-
10.216	1890 Institution Capacity Building Grants			354,409.89	-
10.217	Higher Education - Institution Challenge Grants Program			\$ 65,217.66	
		University of Florida	UFDSPO0011215	22,063.18	
				87,280.84	-
10.220	Higher Education - Multicultural Scholars Grant Program	North Carolina Agricultural and Technical State University	2014-38413-21797	24,557.79	-
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants			116,392.47	61,670.00
10.304	Homeland Security_Agricultural	University of Florida	UFDSPO0011548	25,443.51	-

# **Supplementary Information Schedule (SIS)**

- Contains any federal award received through another TN state agency.
- Both Cash and/or non-financial assistance is included.
- Required to be submitted by any State agency receiving federal assistance through another TN state agency.

# Non-Cash items

## ➤ Examples:

- Personal Property.
- Food.
- Medical Supplies.

# Report on SEFA or SIS?

- 84.305 - Education Research, Development and Dissemination
  - ◆ Received from the University of Pittsburg.
  
- If TN Dept. of Education passed this grant onto TN Dept. of Health what would be the reporting?
  - ◆ Dept. of Health– Report on SIS.
  - ◆ Dept. of Education – Still reports on SEFA.
    - Not a sub-recipient for SEFA reporting.

# Which Schedule?

- Report on SEFA or SIS?
  - 84.305 - Education Research, Development and Dissemination
    - ◆ Received from the University of Pittsburg.
  - What if Health passes it onto a county school system?
    - ◆ Health— Report on SIS with Y for sub-recipient.
    - ◆ Education – Still reports on SEFA, but included the county school system as a sub-recipient.
      - Displayed as a Y on the appropriate SEFA line.



# As journal entries:

Entity	Debit	Credit
Initial entry - TN Dept. of Education reports any expenditures on SEFA.		
State of Tennessee	100	
United States of America		100
Change of Agency – TN Dept. of Education reports on SEFA, Health on SIS.		
State of Tennessee	100	
State of Tennessee		100
Sub-recipient – Health notes Sub on SIS, Education notes Sub on SEFA.		
County School System	100	
State of Tennessee		100

# Shell Files.

- How do you get the data to prepare the SEFA and the SIS?
  - Queries and your agency's meticulous records.

# For Supplemental (SIS)- Run query ***TN\_GR06S\_SEFA\_SUPPL***

- Parameters
  - Business Unit:
  - Begin Accounting Period:
  - End Accounting Period:
  - Fiscal Year:

3	Sum of Total Amount							
4	Grantor Name	Program Name	Award Beg	Award End	CFDA	Ref Awd #	Project	Total
5	TN COMM ON CHILDREN AND YOUTH	Juv Accountability Incentive B	10/1/2012	9/30/2013	16.523	(blank)	CSJUVJUDTRAIN13	4,088.82
6	TN DEPT OF FINANCE AND ADMINISTRAT	Edward Byrne Mem Justice Assi	9/1/2013	9/30/2014	16.738	62-6001445	CSAOCIAGVETS	59,669.05
7		Nat Criminal History Impr Pgm	10/1/2012	12/31/2013	16.554	31701-06156	CSCASEJUDGE2013	150,000.00
8	TN DEPT OF HUMAN SERVICES	Child Support Enforcement	7/1/2013	9/30/2014	93.563	34513-83014	CSCSMAGISTSER14	803,079.33
9		Child Support Enforcement Res	2/15/2010	2/28/2013	93.564	IG-1030818-00	CSFAMILYSERVICE	45,869.28
10		Grnts States Access Visitation	7/1/2008	9/30/2013	93.597	ID0925391	CSCSREFEREES006	0.00
11			10/1/2012	12/31/2013	93.597	IG 10-29249	CSACVISITPROG13	41,997.71
12			10/1/2013	12/31/2014	93.597	34513-30214	CSACCESSVISIT14	1,892.78
13	TN DEPT OF TRANSPORTATION	NationalPrioritySafetyPgms	10/1/2013	12/31/2014	20.616	Z14GHS379	CSICJPORTACC14	4,650.00
14		St Traffic Safety Information	10/1/2012	12/31/2013	20.61	Z13GHS005	CSICJPORTACC13	31,875.00
15	Grand Total							1,143,121.97




# For SIS Detail- Run query TN\_PR101\_project\_Cost\_detail

- Parameters
  - Business Unit:
  - Accounting Date From:
  - Accounting Date To:
  - Project ID:
  - Fund Code:
  - Account:
  - Dept ID
  - Resource Type

# Sub-recipient Reporting

- Sub-recipient versus Contractor.
  - ◆ What's the difference?
- AGA checklist provides guidance:
  - ◆ Sub-recipient:
    - Determines Eligibility
    - Makes decisions.
  - ◆ Contractor:
    - Provides goods or Services.
    - Follows the direction of the recipient.

# Sub-recipient Example

- Flow of Federal Grant Funds
  - Granting Agency – US Agency.  

  - Recipient – State of Tennessee.  

  - Sub-recipient – Not-for-Profit.  

  - Contractor – Local Business.
    - ◆ This “step” is not a given.

# Finding Sub-recipients

- Meticulous agency records.
  - ◆ Internal documentation of sub-recipients
  
- Query help
  - ◆ Looking at the Vendor Name in AP transactions.
    - If it is Panera Bread or similar you should not need to do the decision process outlined earlier.

# For SEFA - Run query **TN\_GR06\_SEFA\_EXP**

- Parameters
  - Business Unit:
  - Begin Accounting Period:
  - End Accounting Period:
  - Fiscal Year:

Sum of Total Amount						
Grantor Name	Program Name	Award Begin	Award End	CFDA	Ref Awd Num	Total
ADMINISTRATION FOR CHILDREN	Head Start	4/1/2013	6/30/2015	93.600	04CD0030/03	-\$942.40
		4/1/2014	6/29/2015	93.600	04CD0030/04	\$129,270.36
		4/1/2015	3/31/2016	93.600	04CD0030/05	\$13,113.37
CENTERS FOR DISEASE CONTROL AND PREVENTION	Head Start	8/1/2013	1/31/2019	93.600	1U87PS004280	\$4,803.61
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	9/30/2014	9/29/2019	93.243	1H79SM061878-01	\$5,556.71
FLORIDA DEPT OF EDUCATION	State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	2/1/2013	9/30/2015	84.395	S395B100001	\$0.00
NATIONAL COALITION OF STATE DEPT OF EDUCATION	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of STDs	7/1/2012	6/30/2013	93.938	NCS DASH Sub-Award	\$2,500.00
NEW SCHOOLS FOR NEW ORLEANS	State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act	10/1/2013	12/31/2015	84.396	U396B100118	\$685,889.43
UNIVERSITY OF MICHIGAN	Education Research, Development and Dissemination	7/1/2014	6/30/2019	84.305	R305H140028	\$3,259.41
UNIVERSITY OF PITTSBURGH	Education Research, Development and Dissemination	7/1/2014	6/30/2017	84.305	R305H140112	\$154,134.45
US DEPT OF AGRICULTURE MODERATION	Child Nutrition Direct Certification Performance Awards	11/8/2013	12/7/2018	10.589	N/A	\$251,978.00
	Child Nutrition Discretionary Grants Limited Availability	10/1/2013	9/30/2016	10.579	2014CN810345	\$224,505.44
	Fresh Fruit and Vegetable Program	10/1/2013	6/30/2015	10.582	2014(CL&IL)160345	\$170,478.04
		7/1/2014	9/30/2015	10.582	2014IL160345	\$581,769.02



# Alternatively for SEFA - Run query TN\_GR06\_V\_SEFA\_DETAILS

Provides much more information, particularly the sub-recipient information.

- Parameters
  - PC Bus Unit
  - Fiscal Year
  - From Acctg Date
  - Through Acctg Date
  - Award/Contract
  - Project ID Like

# Reconciliation:

- Reconcile the SEFA and SIS to the GL and Federal Report.
  - There will be a reconciliation template for 2019.
  - Must show the differences between the GL, Grants Module and final SEFA numbers.
    - ◆ I will independently run the queries to compare.

# Reconciliation:

## ➤ The Goals of the Reconciliations:

- Overarching Goal: Explain the differences between the General Ledger, SEFA/SIS queries and the final product.
  - ◆ This is accomplished by explaining reconciling items.
  - ◆ This is when you include any offline (not in Edison) federal expenditures and include your policy 20 exception.
    - If you do not have a policy 20 exception, there should not be any data outside of Edison.
  - ◆ Use whatever format you are most comfortable with to reconcile between the SEFA/SIS queries, GL queries and the final product.

# Reconciliation:

## ➤ Policy 20 Highlights:

- “Any reports to the federal government and the SEFA shall be prepared using Edison Data. All agencies shall document reconciling items between Edison and Federal grant reports and resolve items where appropriate.”
- “The letter of approval or denial from the Division of Account shall be maintained on file at the requesting entity.”

# Examples of Reconciling Items:

- Program Income: Can reduce federal draw on a grant.
  - ◆ For Example: Federal Revenue  $\neq$  Expenditures.
  - ◆ Federal Revenue + Program Income = Expenditures
  
- Reimbursement of Prior Year Expenditures: reduces federal draw.
  - ◆ Funds expensed in a prior year are returned in the current year.
  - ◆ Federal Revenue + Reimbursement of Prior Year Expenditures = Expenditures
  
- Offline Accounting: Policy 20 Exception
  - ◆ Any grant expenditures tracked outside of Edison.

# Notes on Accruals:

## ➤ Accruals:

- Accrued Liabilities: May impact sub-recipient reporting.
- Accrued Receivables: may be reconciling item between GL and Grants Module Query.

## Example of a SEFA “Formula”:

$$\text{SEFA} = (\text{Expenditures} - \text{Program Income} - \text{Reimbursement of Prior Year Expenditures}) + \text{Off-line Activity}$$

- ◆ This could not be true for you agency.

# **Submitting the SEFA**

- We are continuing the use of Supplementary Data Manager, SDM, in the Hyperion closing system this year for SEFA.
- What does this mean for the agency?
  - ◆ Agency will be responsible for uploading the CSV extract file into SDM and attaching additional documents.
  - ◆ Instructions will be provided to uploader.